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Attorney Docket No. 27385U

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Noriaka Tanaka et al.

Confirmation No. 2094

U.S. Patent Application No. 10/578,260

Examiner: Ileana POPA

Filed: May 4, 2006

Group Art Unit: 1633

Title: **INSULIN EXPRESSING HUMAN PANCREATIC ISLET CELL LINE CAPABLE OF REVERSIBLY PROLIFERATING AND USE THEREOF**

PETITION FOR EXTENSION OF TIME UNDER 37 CFR § 1.136

and

FEE PAYMENT AUTHORIZATION UNDER 37 CFR § 1.17

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

LARGE ENTITY

Sir:

Pursuant to 37 CFR §§ 1.17, 1.136, applicant(s), a qualified LARGE ENTITY, hereby petition(s) for an extension of time as follows:

XXX One-month extension of time to respond to the Office Action dated December 23, 2008 (\$ 130.00)

\_\_\_\_ Two-month extension of time to respond to the Office Action dated \_\_\_\_ (\$ )

\_\_\_\_ Three-month extension of time to respond to the Office Action dated \_\_\_\_ (\$ )

\_\_\_\_ Four-month extension of time to respond to the Office Action dated \_\_\_\_ (\$ )

XXX A check including the above-indicated amount is enclosed. If extensions of time under 37 CFR § 1.136 other than those provided herewith are required to allow consideration of papers accompanying this Petition, then such extensions of time are hereby petitioned. The Commissioner is hereby authorized to charge fee deficiency under 37 CFR §§ 1.16 or 1.17, or credit any overpayment, to Deposit Account No. 14-0112.

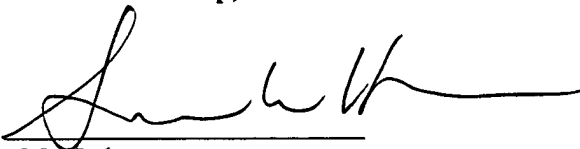
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Respectfully submitted,  
The Nath Law Group, PLLC

Date: April 16, 2009

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